

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X

In re:

Chapter 11 Case No.

LEHMAN BROTHERS HOLDING, INC.  
*et al.*

08-13555 (JPM)

Debtors

-----X

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that on August 24, 2009, true and accurate copies of the foregoing Notice of Motion Seeking an Order Granting Relief from the Automatic Stay, and Notice of Hearing for Movant's Motion for Relief from Stay were caused to be serviced via United States mail, postage prepaid, on the entities on the attached service list.

August 24, 2009

Date

/s/ Juda J. Epstein

Juda J. Epstein, Esq. – ct 08704  
3543 Main Street, Second Floor  
Bridgeport, CT 06606  
Tel: (203) 371-7007  
Fax: (203) 371-6001  
Email: lawofficesjje@aol.com

TO:

The Honorable James M. Peck  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green, Courtroom 601  
New York, NY 10004

Andrew D. Velez-Rivera  
Office of the United States Trustee  
Southern District of New York  
33 Whitehall Street, Suite 2100  
New York, NY 10004

Internal Revenue Service  
Special Procedures Branch  
Attn: District Director  
290 Broadway  
New York, NY 10007